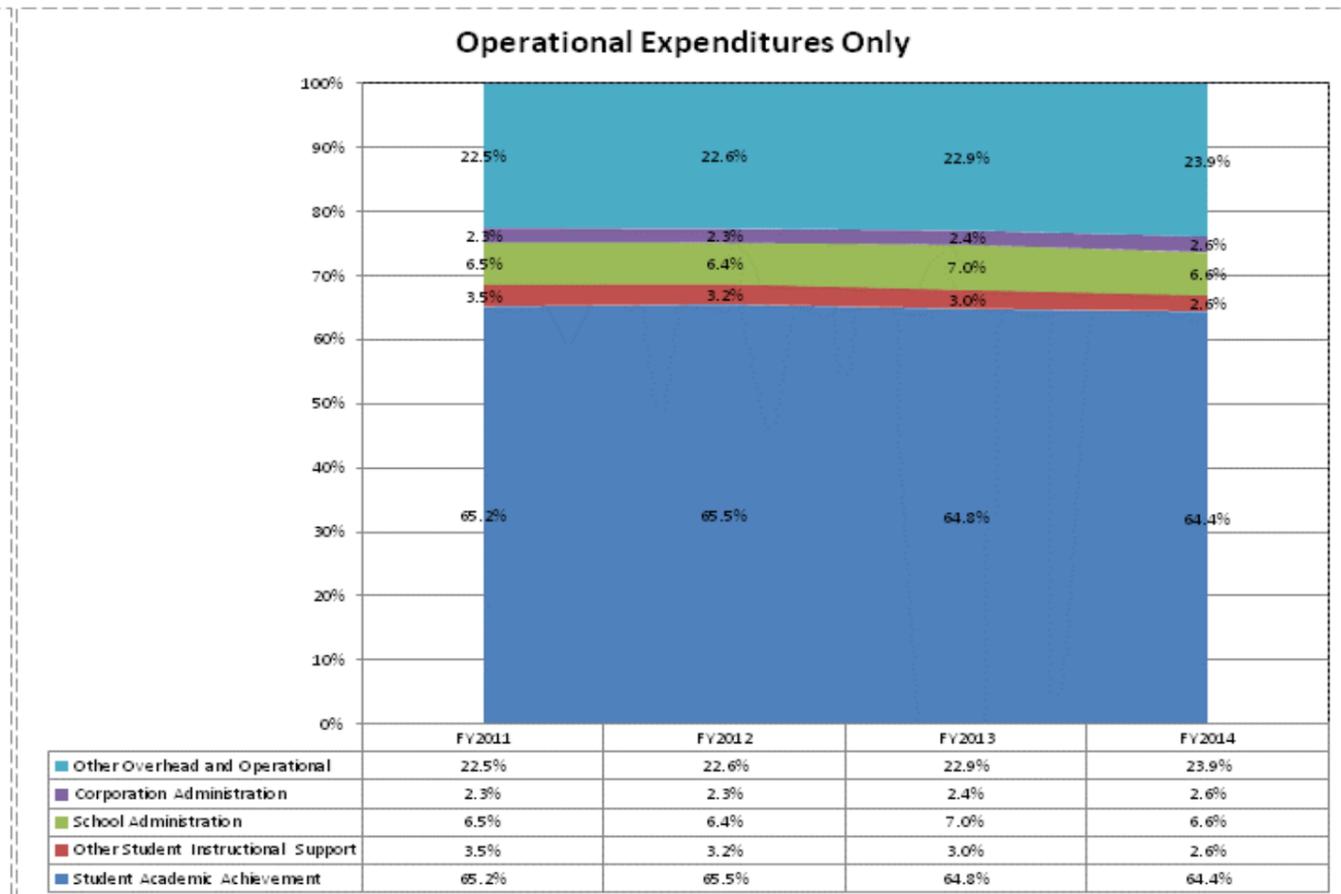
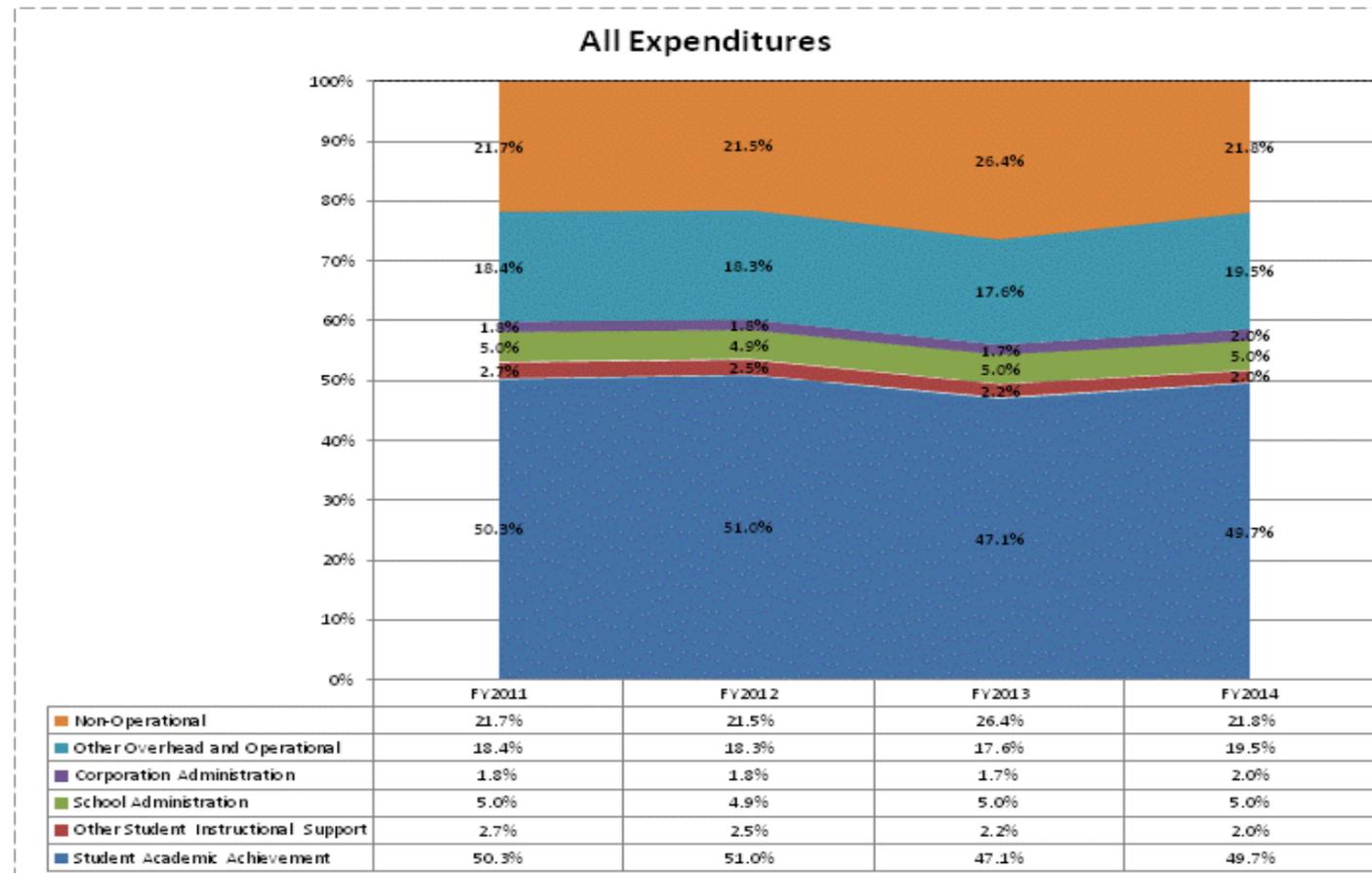


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Twin Lakes School Corp (8565)**

Twin Lakes School Corp (8565)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$13,892,523	53.7%	\$13,947,865	51.6%	\$13,068,653	47.1%	\$12,904,671	49.7%
Student Instructional Support	\$1,715,245	6.6%	\$2,133,599	7.9%	\$2,005,814	7.2%	\$1,818,923	7.0%
Overhead and Operational Nonoperational	\$5,208,260	20.1%	\$5,776,905	21.4%	\$5,352,760	19.3%	\$5,580,984	21.5%
Nonoperational	\$5,074,758	19.6%	\$5,175,311	19.1%	\$7,310,310	26.4%	\$5,674,891	21.8%
<b>Grand Total</b>	<b>\$25,890,785</b>		<b>\$27,033,679</b>		<b>\$27,737,537</b>		<b>\$25,979,469</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.3%	59.5%	54.3%	56.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Twin Lakes School Corp (8565)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$207,358	\$514,211	\$458,565	\$406,000	96%	-21%	-11%
11100 Regular Programs; Elementary	\$3,279,411	\$4,494,679	\$4,120,911	\$3,871,823	18%	-14%	-6%
11200 Regular Programs; Middle/Junior High	\$1,756,493	\$2,432,236	\$2,486,787	\$2,462,083	40%	1%	-1%
11300 Regular Programs; High School	\$1,988,439	\$2,574,606	\$2,375,739	\$2,391,639	20%	-7%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$49,521	\$69,435	\$69,023	\$50,752	2%	-27%	-26%
11410 Vocational Education; Agriculture A	\$51,149	\$65,549	\$71,505	\$64,334	26%	-2%	-10%
11440 Vocational Education; Health Occupations	\$37,899	\$107,305	\$121,327	\$114,678	203%	7%	-5%
11450 Vocational Education; Consumer and Homemaking	\$115,530	\$149,066	\$97,211	\$106,836	-8%	-28%	10%
11510 Vocational Education; Cooperative Education	\$126,651	\$247,487	\$268,452	\$235,690	86%	-5%	-12%
11590 Other Vocational Education Programs	\$121,868	\$170,750	\$215,216	\$211,556	74%	24%	-2%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$81,235	\$75,124	\$133,670	N/A	65%	78%
12110 Gifted And Talented; Gifted and Talented	\$15,918	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,808	\$30,453	\$36,189	N/A	1%	19%
12350 Physical Impairment; Homebound	\$0	\$0	\$147	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	\$5,668	\$97	\$32,789	\$52,044	> 500%	> 500%	59%
12900 Other Special Programs	\$29,242	\$40,706	\$41,777	\$47,247	62%	16%	13%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$250	\$0	N/A	N/A	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$8,317	\$0	N/A	N/A	-100%
14100 Summer School Programs; Elementary	\$5,592	\$56,595	\$0	\$12,286	120%	-78%	N/A
14200 Summer School Programs; Middle/Junior High School	\$8,344	\$11,265	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$50,134	\$38,684	\$51,042	\$40,667	-19%	5%	-20%
16100 Remediation Testing	\$46,223	\$76,510	\$46,993	\$44,205	-4%	-42%	-6%
16200 Preventive Remediation	\$14,429	\$110,729	\$108,821	\$110,419	> 500%	0%	1%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$69,184	\$45,894	\$39,495	N/A	-43%	-14%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$37,399	\$36,578	\$38,323	\$38,878	4%	6%	1%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,242,095	\$1,694,136	\$1,282,605	\$1,378,545	11%	-19%	7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$9,453	\$3,453	\$3,899	\$3,815	-60%	10%	-2%
17900 Payments to Other Governmental Units Within State; Other	\$197	\$13,348	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$11,784	\$14,524	\$11,515	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$83,602	\$113,152	\$153,782	\$177,333	112%	57%	15%
22130 Improvement of Instruction; Instructional Staff Training	\$1,800	\$0	\$13,090	\$12,416	> 500%	N/A	-5%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$250	\$436	N/A	N/A	74%
22220 Library/Media Services; School Library	\$220,104	\$263,048	\$267,837	\$234,594	7%	-11%	-12%
22230 Library/Media Services; Audiovisual	\$8,019	\$5,297	\$3,976	\$5,658	-29%	7%	42%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$25,236	\$0	N/A	N/A	-100%
22290 Library/Media Services; Other Educational Media Services	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$126,325	\$178,658	\$250,974	\$282,679	124%	58%	13%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$60,192	\$80,849	N/A	N/A	34%
22900 Other Support Service, Instructional Staff	\$0	\$233	\$26,928	\$21,411	N/A	> 500%	-20%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$284,315	\$278,300	\$203,704	\$236,443	-17%	-15%	16%
26497 2007 Account Code - Teachers Retirement Fund	\$528,222	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$10,463,186</b>	<b>\$13,947,865</b>	<b>\$13,068,653</b>	<b>\$12,904,671</b>	<b>23%</b>	<b>-7%</b>	<b>-1%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$415,676	\$549,052	\$470,185	\$381,696	-8%	-30%	-19%
21230 Guidance Services; Appraisal Services	\$8,083	\$8,264	\$3,810	\$1,968	-76%	-76%	-48%
21240 Guidance Services; Information Services	\$31,476	\$144,996	\$29,036	\$10,889	-65%	-92%	-62%
21340 Health Services; Nurse Services	\$61,605	\$106,790	\$114,810	\$120,473	96%	13%	5%
21390 Health Services; Other Health Services	\$0	\$8,360	\$2,798	\$2,982	N/A	-64%	7%
21420 Psychological Testing	\$6,822	\$11,397	\$0	\$0	-100%	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Twin Lakes School Corp (8565)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
24100 Office of The Principal	\$945,820	\$1,304,740	\$1,385,175	\$1,300,915	38%	0%	-6%
<b>Student Instructional Support Total</b>	<b>\$1,469,483</b>	<b>\$2,133,599</b>	<b>\$2,005,814</b>	<b>\$1,818,923</b>	<b>24%</b>	<b>-15%</b>	<b>-9%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$21,889	\$24,971	\$10,461	\$31,033	42%	24%	197%
23120 Board of Education; Service Area Assistants	\$37,102	\$60,744	\$66,642	\$69,092	86%	14%	4%
23150 Board of Education; Legal Services	\$5,329	\$2,750	\$12,717	\$16,377	207%	496%	29%
23160 Board of Education; Promotion Expenses	\$9,023	\$8,236	\$1,782	\$4,562	-49%	-45%	156%
23210 Executive Administration; Office of The Superintendent	\$334,790	\$518,012	\$350,247	\$361,171	8%	-30%	3%
23290 Executive Administration; Other Executive Administration Services	\$98,477	\$0	\$0	\$1,378	-99%	N/A	N/A
25130 Fiscal Services; Budgeting	\$180	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$18	\$3,712	\$22,013	\$22,341	> 500%	> 500%	1%
25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$262	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,089	\$123	\$140	N/A	-87%	14%
25196 Other Fiscal Services; Cash Change	\$553	\$532	\$532	\$732	32%	38%	38%
25750 Personnel Services; Health Services	\$5,062	\$5,467	\$3,597	\$3,812	-25%	-30%	6%
25920 Ditch Assessments	\$151	\$174	\$80	\$66	-56%	-62%	-17%
25990 Other Support Services, Central	\$19,738	\$22,171	\$1,293	\$2,110	-89%	-90%	63%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,885,402	\$1,942,057	\$1,692,938	\$1,794,573	-5%	-8%	6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,254	\$7,661	\$7,545	\$6,316	-32%	-18%	-16%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$307,643	\$366,636	\$357,144	\$379,155	23%	3%	6%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$975	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$422	\$303	\$1,228	\$184	-56%	-39%	-85%
26600 Operation and Maintenance of Plant Services; Security Services	\$2,398	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$102,315	\$80,949	\$89,383	\$85,041	-17%	5%	-5%
27010 Student Transportation; Service Area Direction	\$112,935	\$150,088	\$177,941	\$191,143	69%	27%	7%
27100 Student Transportation; Vehicle Operation	\$465,691	\$626,131	\$608,017	\$656,919	41%	5%	8%
27200 Student Transportation; Monitoring Services	\$11,975	\$14,344	\$7,195	\$10,345	-14%	-28%	44%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$239,118	\$233,222	\$304,485	\$368,411	54%	58%	21%
27400 Student Transportation; Purchase of School Buses	\$291,982	\$565,367	\$319,673	\$327,016	12%	-42%	2%
27500 Student Transportation; Insurance on Buses	\$46,391	\$29,954	\$42,621	\$40,024	-14%	34%	-6%
27700 Student Transportation; Contracted Transportation Services	\$60,204	\$74,076	\$93,388	\$108,438	80%	46%	16%
27900 Student Transportation; Other Student Transportation Services	\$493	\$978	\$1,752	\$1,674	240%	71%	-4%
27910 Student Transportation; Bus Driver Training	\$200	\$400	\$55	\$500	150%	25%	> 500%
31100 Food Services Operations; Service Area Direction	\$57,243	\$75,596	\$83,902	\$87,690	53%	16%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$716,762	\$960,818	\$1,095,745	\$1,010,742	41%	5%	-8%
31900 Other Food Services	\$152	\$468	\$0	\$0	-100%	-100%	N/A
<b>Overhead and Operational Total</b>	<b>\$4,843,866</b>	<b>\$5,776,905</b>	<b>\$5,352,760</b>	<b>\$5,580,984</b>	<b>15%</b>	<b>-3%</b>	<b>4%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$204,183	\$260,761	\$191,965	\$193,040	-5%	-26%	1%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$4,977	\$17,535	\$11,315	\$11,927	140%	-32%	5%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$292,730	\$6,104	\$121,715	\$141,993	-51%	> 500%	17%
43000 Facilities Acquisition and Construction; Professional Services	\$39,586	\$34,356	\$542,423	\$38,873	-2%	13%	-93%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$264,295	\$420,810	\$2,719,964	\$2,036,530	> 500%	384%	-25%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$47,845	\$27,419	\$53,484	\$54,203	13%	98%	1%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,283	\$25,766	\$38,297	\$8,643	163%	-66%	-77%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$48,355	\$98,129	N/A	N/A	103%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$786,028	\$660,836	\$511,797	\$800,619	2%	21%	56%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$82,957	\$81,611	\$63,997	\$21,198	-74%	-74%	-67%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Twin Lakes School Corp (8565)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
51100 Debt Services; Principal on Debt; Bonds	\$0	\$460,000	\$1,298,883	\$1,317,503	N/A	186%	1%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$323,732	\$234,128	\$220,237	N/A	-32%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$8,003	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$465,880	\$2,129	\$39,297	\$51,091	-89%	> 500%	30%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,848,250	\$2,702,741	\$920,533	\$590,000	-79%	-78%	-36%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$143,509	\$501,967	\$68,498	N/A	-52%	-86%
54200 Common School Fund; Principal	\$0	\$0	\$8,497	\$16,993	N/A	N/A	100%
54250 Common School Fund; Interest	\$0	\$0	\$230	\$382	N/A	N/A	66%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$3,465	\$5,033	N/A	N/A	45%
<b>Nonoperational Total</b>	<b>\$5,040,014</b>	<b>\$5,175,311</b>	<b>\$7,310,310</b>	<b>\$5,674,891</b>	<b>13%</b>	<b>10%</b>	<b>-22%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$123,550	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$824,346	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$58,145	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$804,613	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,702	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,261,881	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$4,074,237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>